

where we are not taking up the issues that we should.

There is one person who controls the agenda and the schedule of this Chamber, and that is the Republican majority leader, Senator MITCH MCCONNELL of Kentucky. Let's not waste this opportunity to make America a better place. Let's do things that make a difference.

America is counting on us in the midst of this massive health crisis with COVID-19—perhaps the worst health crisis our Nation has faced in over 100 years. With the state of our economy and so many—tens of millions of people out of work, shouldn't we be acting together on a bipartisan basis, as we did in March of this year, to pass legislation?

The reports we have is that the other side of the aisle is in disarray. I might remind Senator MCCONNELL that the best legislation that passes here is bipartisan. And this measure, COVID relief, moving forward, should be bipartisan as well. For it to be bipartisan, we need people of both parties to sit down together and negotiate. That has to continue, along with the participation of the White House, in order to achieve these goals.

First and foremost, we need to restore unemployment assistance to the millions of families who will see it end in just a few days. I cannot imagine having lost your job, worried about whether there is another one waiting or whether one will be available, and then having to worry about whether you can make that rent payment, the mortgage payment, the utility bills, food, health insurance—the basics—and to be told that Congress just let unemployment assistance expire, which happens in just 3 days. What are these families going to do?

I sincerely hope that every Member of the Senate will reach out to one of these unemployed families and listen quietly to their stories. I have seen them as they come to the food pantries. I have seen them come and ask for help, which they never dreamed they would have to do. It must be heartbreaking to go through that experience. Let's stand by them now. They need us now more than ever.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. BOOZMAN). The clerk will call the roll. The senior assistant legislative clerk proceeded to call the roll.

Mr. THUNE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### REMEMBERING JOHN LEWIS

Mr. THUNE. Mr. President, yesterday, I was privileged to be able to pay my respects to Representative John Lewis as he lay in state in the Capitol Rotunda—a fitting place for an American hero.

His death is a loss, but his dauntless courage and deep conviction have carved out for him a permanent place in American history. When we tell stories of those who have made America greater, John Lewis's name will always be among them.

#### CORONAVIRUS

Mr. THUNE. Mr. President, yesterday, Senate Republicans introduced the next phase of our coronavirus relief effort, the Health, Economic Assistance, Liability Protection, and Schools Act, or the HEALS Act.

This bill has been carefully targeted to address the most pressing issues facing our Nation right now: getting kids back to school, getting workers back to work, and ensuring that we have the healthcare resources necessary to defeat the virus.

The HEALS Act will provide economic incentives to help businesses retain workers. It will give additional support to hard-hit small businesses. It will provide checks to American families to help them weather the economic challenges that they are facing. It will give schools more than \$100 billion to help them safely reopen so kids and college students aren't missing out on the academic, social, and emotional benefits of in-person learning.

It will direct funds to diagnosis, vaccines, and treatments. It will ensure that medical professionals, small businesses, and school districts doing their best to protect Americans don't face frivolous lawsuits from predatory trial lawyers.

It will provide incentives for manufacturing personal protective equipment in the United States to help ensure that we never again face the kinds of shortages we have seen with the coronavirus. And more.

Now it is time for Democrats to come to the negotiating table so that we can arrive at a bipartisan bill and get this relief into the hands of Americans. I was disappointed to hear of the Democratic leader's partisan screeds yesterday and today on the Senate floor, although I did appreciate his ability to—with a straight face, I might add—simultaneously characterize Republican relief efforts as insufficient while touting a House bill that mentions the word “cannabis” more often than the word “job” and actually contains less money for schools than the Republican bill.

No one is going to get everything they want with this bill, and Democrats are not going to be able to implement their socialist wish list, but if we work together, we can get real relief into the hands of Americans. I hope the Democrats will join us.

#### REMOTE AND MOBILE WORKER RELIEF ACT

Mr. THUNE. Mr. President, during New York's toughest moments during the pandemic, medical professionals

from around the country came to hard-hit New York City to help. They formed an essential part of the city's medical response, and they undoubtedly saved lives. They are deserving of New York's profound gratitude—and apparently of something else: tax bills. That is right. In May, New York Governor Andrew Cuomo announced that New York would be levying income tax on any money these medical professionals made while they were there.

Now, individuals can generally receive a tax credit in their home State for income tax paid to another State, thus avoiding double taxation of their income, but since New York has one of the highest income taxes in the country, a lot of these medical professionals will be facing a higher than normal tax bill on any money they earn in New York. The situation is even worse for residents of States without an income tax, like my home State of South Dakota. Medical professionals from those States will simply have to absorb the full cost of this unexpected bill.

The healthcare workers who traveled to New York are not alone in facing a complicated tax situation. For Americans who regularly spend limited time working in different States throughout the year, the situation can be even worse. A traveling nurse, for example, or a corporate trainer might work in not just one but several additional States during a given year, and navigating the resulting income tax situation can be incredibly complicated.

Some States, like New York, aggressively tax individuals they deem to have earned income within their borders, even if the income in question is just the salary they earned from their employer while attending a 2-day training conference in the State. Other States allow nonresidents to work for longer periods—as long as 60 days in some cases—before they require an individual to file an income tax return.

Navigating different States' requirements can be a real burden for both employees and employers and can discourage interstate commerce. It is particularly challenging for small businesses, which frequently lack the in-house tax staff and tracking capabilities of larger organizations.

This situation cries out for a solution. For the past four Congresses, I have introduced legislation—the Mobile Workforce State Income Tax Simplification Act—to create a uniform standard for mobile workers. Under my bill, if you spent 30 days or fewer working in a different State, you would be taxed as normal by your home State. If you spent more than 30 days working in a different State, you would be subject to that other State's income tax in addition to the income tax in your home State. Having a universal rule like this would make life a lot easier for workers and for employers.

In June I introduced an updated version of my mobile workforce bill—the Remote and Mobile Worker Relief Act, which I am pleased to announce